EXHIBIT C

```
C042028[1]
<html>
<head>
<!-- CATEGORY 042028 -->
<title>JCPenney: Country Curtains, Curtain Drapes, Country Curtain Drapes, Window
Valances, Sheer Window Coverings</title>
<meta name="description" content="Beautiful country curtains and country drapes are featured in the JCPenney country style curtains collection. Our country curtains
and other window coverings add style and beauty to any window.">
<meta name="keywords" content="Country Curtains, Curtain Drapes, Country Curtain
Drapes, Window Valances, Sheer Window Coverings, Lace Curtains, Plaid Curtains">
<body bgcolor="#FFFFFF" leftmargin="4" topmargin="4" marginwidth="4"</pre>
marginheight="4">
<div align="center">
<a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=default.aspx"><i
mg src="res/new/img/T1_jcp_logo.gif" border="0" /></a>
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         <a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=CustomerService.
aspx"><img
                           title="customer service" src="res/new/img/T1_customer_service.gif"
border="0" /></a>
                        <a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=AccountServices.
aspx"><img
                           title="order tracking" src="res/new/img/T1_order_tracking.gif"
border="0" /></a>
                        <a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=bag.aspx"><img
title="shopping bag" src="res/new/img/T1_shopping_bag.gif"
border="0"></a>
                        <a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=bag.aspx"><img
border="0" src="res/new/img/arrow1.gif" width="7" height="12"
hspace="2" /></a>0 items<br>subtotal: $0.00
                     <a
                                                           Page 1
```